

110TH CONGRESS  
2D SESSION

# H. R. 6603

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board, commission, or committee from Social Security tax coverage.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2008

Mr. POMEROY (for himself, Mr. TIBERI, Ms. HERSETH SANDLIN, and Mr. WALBERG) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board, commission, or committee from Social Security tax coverage.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Local Officials Tax  
5       Relief Act of 2008”.

1 **SEC. 2. EXEMPTION OF CERTAIN LOCAL GOVERNING**  
2 **BOARD EMPLOYMENT FROM SOCIAL SECU-**  
3 **RITY TAX COVERAGE.**

4 (a) AMENDMENTS TO SOCIAL SECURITY ACT.—Sec-  
5 tion 210(a)(7)(F) of the Social Security Act (42 U.S.C.  
6 410(a)(7)(F)) is amended by striking “or” at the end of  
7 clause (iv), by adding “or” at the end of clause (v), and  
8 by inserting after clause (v) the following new clause:

9 “(vi) by any elected or appointed  
10 member of a general governing board, com-  
11 mission, or committee of any political sub-  
12 division of a State if the remuneration paid  
13 in a calendar year for such service is not  
14 more than—

15 “(I) \$1,300, with respect to serv-  
16 ice performed during any calendar  
17 year commencing on or after January  
18 1, 2008; and

19 “(II) the adjusted amount deter-  
20 mined under section 218(c)(8)(B) for  
21 any calendar year commencing on or  
22 after January 1, 2010, with respect to  
23 service performed during such cal-  
24 endar year;”.

25 (b) AMENDMENTS TO INTERNAL REVENUE CODE OF  
26 1986.—Section 3121(b)(7)(F) of the Internal Revenue

1 Code of 1986 (defining employment) is amended by strik-  
2 ing “or” at the end of clause (iv), by adding “or” at the  
3 end of clause (v), and by inserting after clause (v) the  
4 following new clause:

5 “(vi) by any elected or appointed  
6 member of a general governing board, com-  
7 mission, or committee of any political sub-  
8 division of a State if the remuneration paid  
9 in a calendar year for such service is not  
10 more than—

11 “(I) \$1,300 with respect to serv-  
12 ice performed during any calendar  
13 year commencing on or after January  
14 1, 2008, and

15 “(II) the adjusted amount deter-  
16 mined under section 218(c)(8)(B) of  
17 the Social Security Act for any cal-  
18 endar year commencing on or after  
19 January 1, 2010, with respect to serv-  
20 ice performed during such calendar  
21 year;”.

22 (c) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply with respect to service performed

- 1 during calendar years commencing on or after January
- 2 1, 2008.

